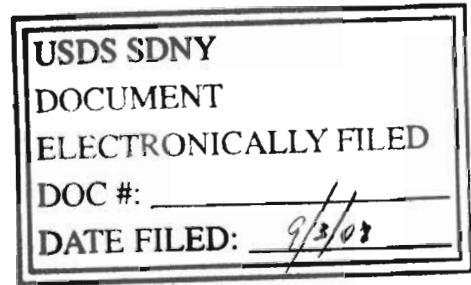


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*Attorneys for Defendants*  
*Seiko Corporation of America and*  
*Seiko Holdings Corporation*



**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

-----X  
PAUL SIMON D/B/A PAUL SIMON MUSIC, :  
 : Civil Action No. 08 CIV 7276 (PGG)  
 :  
 : Plaintiffs, :  
 :  
 :  
 : v. :  
 :  
 :  
 : SEIKO CORPORATION OF AMERICA AND :  
 : SEIKO HOLDINGS CORPORATION :  
 :  
 : Defendant :  
 :  
-----X

**STIPULATION FOR EXTENSION OF TIME TO RESPOND TO AMENDED  
COMPLAINT**

WHEREAS, Plaintiff, Paul Simon d/b/a Paul Simon Music ("Plaintiff") filed a complaint on August 15, 2008 (the "Complaint") against Defendants, Seiko Corporation of America and Seiko Holdings Corporation ("Defendants");

WHEREAS, on August 20, 2008 Plaintiff filed an Amended Complaint in this action (the "Amended Complaint").

WHEREAS, Plaintiff has not served the Summons, Complaint or Amended Complaint on Defendants.

WHEREAS, the parties have mutually agreed that Lawrence Rosenthal, Esq. shall accept service of the Amended Complaint and Summons on behalf of both of the Defendants, effective

September 3, 2008, and have agreed to an extension of Defendants' time to answer or otherwise move;

NOW THEREFORE, IT IS HEREBY STIPULATED AND AGREED, by mutual agreement of the parties, by and through their respective counsel, that:

1. Service of the Amended Complaint and Summons on Lawrence Rosenthal, Esq. shall be effective on September 3, 2008.

2. If service on Lawrence Rosenthal, Esq., by at least leaving the documents with the receptionist with Stroock & Stroock & Lavan LLP, occurs on or before September 3, 2008, the Defendants shall have until November 3, 2008 to answer or otherwise move in response to the Amended Complaint, if not, then Defendants shall have 60 days from the date of said service;

3. If service on Lawrence Rosenthal occurs, Defendants shall not challenge service of process under Rules 12(b)(2), (3), and (5) of the Federal Rules of Civil Procedure; and

4. Except as expressly referenced in Paragraph 3 above, Defendants accept service and enter into this Stipulation without prejudice to any defense or claim in this action, and reserve all other rights to answer, move or otherwise respond to the Complaint.

No previous requests for adjournments or extensions have been requested in connection with the Complaint. The parties both consent to the extension. No other dates have been scheduled at this time.

Respectfully submitted,

Dated: New York, New York  
August 28, 2008

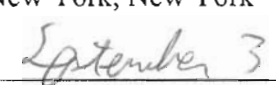
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PAUL SIMON D/B/A/ PAUL SIMON  
MUSIC

New York, New York

 September 3, 2008

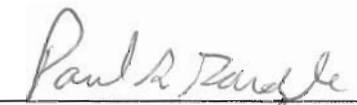
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ATTORNEYS FOR DEFENDANTS  
SEIKO CORPORATION OF AMERICA  
AND SEIKO HOLDINGS CORPORATION

SO ORDERED:

  
Hon. Paul G Gardephe  
UNITED STATES DISTRICT JUDGE